Government of
Saskatchewan

2006
Annual Report

Saskatchewan
Municipal
Board

Table of Contents

Letter of Transmittal 3

Message from the Chair 3

Mission and Mandate Statements 4

Organization by Function 5

Legislation 6

Goals for 2007 6

Administration 7

Local Government Committee 9

Local Authority Debt Overview 10

Local Authority Overview of Local Improvements 18

Local Authority Approval Overview 19

Planning Appeals Committee 20

Municipal Boundary Committee 21

Fire Prevention Appeals Committee 22

Assessment Appeals Committee 23

Assessment Appeals Committee Caseload Overview 24

Board of Revenue Commissioners 25

Board of Revenue Commissioners Caseload Overview 25

This annual report is also available in electronic format from the Board's website at www.smb.gov.sk.ca

List of Figures

Figure 1 – Statement of Expenditures 8

Figure 2 – Statement of Revenue 8

Figure 3 – Summary of Outstanding Long Term Debt and Associated Graph 10

Figure 4 – Loan, Debenture and Agreement Authorizations 11

Figure 5 – Purpose for Borrowing by Way of Loans 12

Figure 6 – Summary of Outstanding Debenture Debt and Associated Graph 13

Figure 7 – Summary of Outstanding Debenture and Loan Debt and Associated Graph 14

Figure 8 – Annual Debentures Issued 1997 – 2006 and Associated Graph 15

Figure 9 – Debentures Signed and Sealed in 2006 16

Figure 10 – Purpose for Borrowing by Way of Debentures and Associated Graph 17

Figure 11 – Local Improvement Projects Approved and Hearings Held 18

Figure 12 – Miscellaneous Approvals Issued 19

Figure 13 – Planning Appeals Committee Caseload Overview 20

Figure 14 – Assessment Appeals Committee Caseload Overview 24

Figure 15 – Board of Revenue Commissioners Appeal Overview and Write Off and Cancellation of Debt Owing to Province 25

Letter of Transmittal

Regina, Saskatchewan

To His Honour
The Honourable Dr. Gordon L. Barnhart
Lieutenant Governor of Saskatchewan

Your Honour:

I respectfully submit the Annual Report of the Saskatchewan Municipal Board for the year ending December 31, 2006.

Respectfully submitted,

Harry Van Mulligen,
Minister Responsible
for Saskatchewan Municipal Board

Message from the Chair

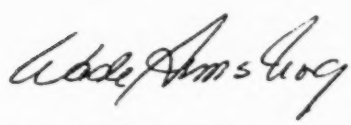
It is my pleasure to present the Annual Report of the Saskatchewan Municipal Board for the year 2006.

Our web-based information available to the public and the local authorities continues to be well received and use of that resource is increasing.

The board dealt with the appeals from a new provincial reassessment cycle and in this second year of the cycle, the number of appeals continued to be high. However, the incremental increase in appeals was not as dramatic as seen in the introduction of past cycles. The level of appeals related to issues other than property assessments remained at comparative levels with past years.

The current focus in the province to review infrastructure adequacy coupled with available grant funding has led many local authorities to undertake upgrades and expansions of their facilities. Therefore, the workload associated with the review for borrowing proposals for local authority capital projects continues to be high.

I wish to express my appreciation for the dedicated support of all board and staff members.



Wade Armstrong, Chair

Mission

The board is to ensure financial credibility for cities, towns, villages, northern and rural municipalities and school divisions, and to ensure appeals respecting planning, assessment, fire prevention, municipal boundaries and conservation and development are heard and decided.

Mandate

The board is legislatively mandated to exercise discretion of a regulatory and judicial nature. Major activities of the board are as follows:

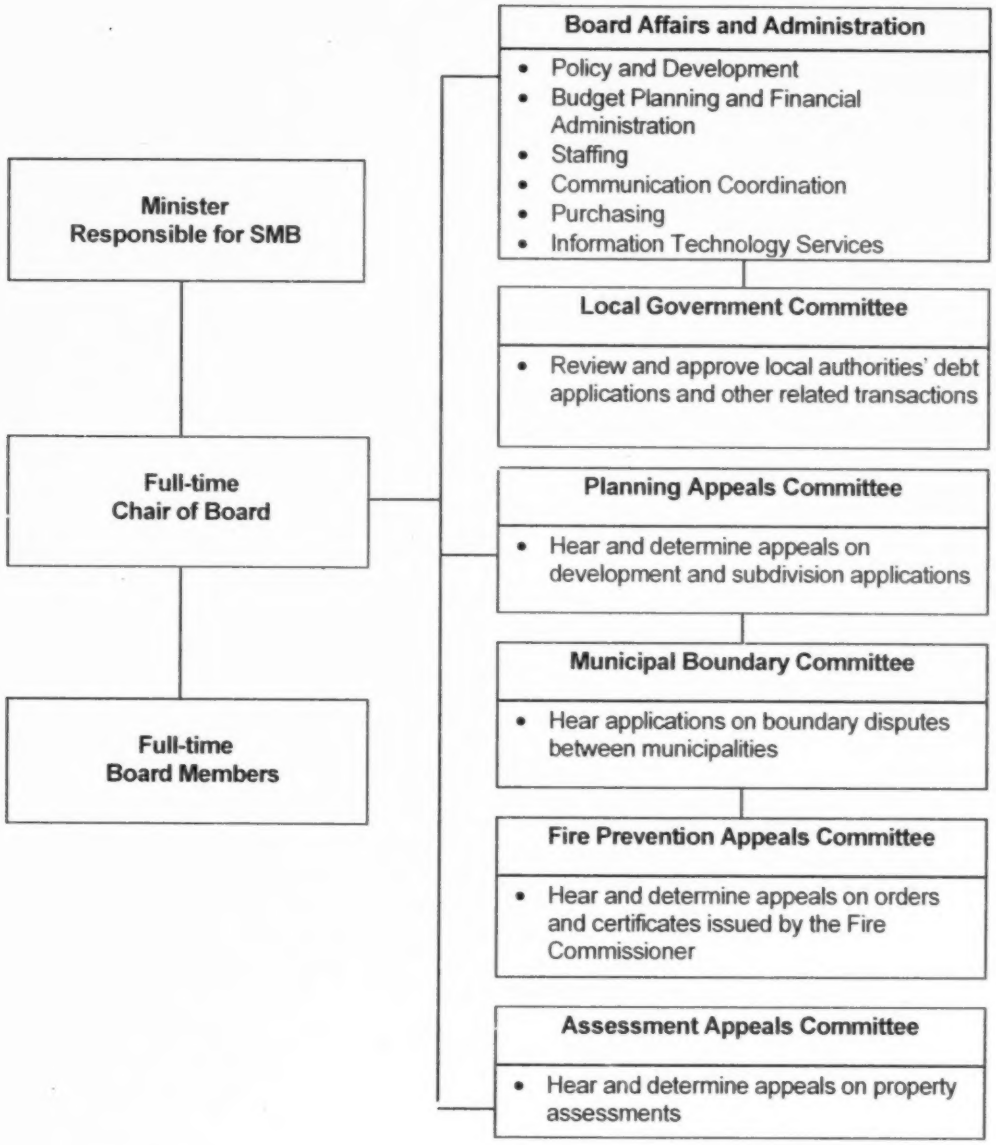
- Provide a service to the general public and municipalities by hearing appeals at the provincial level on matters that require specialized knowledge. Common matters of appeal include planning and development, assessed value of real property, local improvement assessment, tax exempt status of a property, conservation and development area authority property assessments, and orders and certificates issued by the provincial fire commissioner's office.

- Review local authorities' long term debt applications for approval to ensure financial stability and to provide assurance of the local authorities' financial stability to taxpayers and lenders.

- Provide advice and approvals to local authorities on capital financing, debt management, investment policy, water and sewer rates and local improvements.

- Provide a service to municipalities by adjudicating applications for alteration of municipal boundaries or amalgamation of municipalities where there is a disagreement over the alteration or amalgamation.

Organization by Function


Minister
Responsible for SMB
Full-time
Chair of Board
Full-time
Board Members
Board Affairs and Administration
• Policy and Development
• Budget Planning and Financial Administration
• Staffing
• Communication Coordination
• Purchasing
• Information Technology Services
Local Government Committee
• Review and approve local authorities' debt applications and other related transactions
Planning Appeals Committee
• Hear and determine appeals on development and subdivision applications
Municipal Boundary Committee
• Hear applications on boundary disputes between municipalities
Fire Prevention Appeals Committee
• Hear and determine appeals on orders and certificates issued by the Fire Commissioner
Assessment Appeals Committee
• Hear and determine appeals on property assessments

Legislation

The board accomplishes its mandate through a number of Acts. Enabling legislation is listed below:

The Assessment Management Agency Act
The Cities Act
The Conservation and Development Act
The Education Act, 1995
The Fire Prevention Act, 1992
The Local Improvements Act, 1993
The Municipal Board Act
The Municipalities Act
The Northern Municipalities Act
The Planning and Development Act, 1983

The board has authority to approve or determine matters under several other Acts. However, applications/appeals pursuant to these Acts are not often received.

Goals for 2007

The Saskatchewan Municipal Board is an agency that responds to demands and expectations of the public and local authorities when legislation indicates such actions. It is not intended to be an agency that proactively seeks out its client base to deliver its services.

Local authorities deliver services to their respective communities, for which borrowing must often be undertaken. They are required by legislation to apply to the board to seek approval to borrow in most instances. Likewise, local authorities seek administrative approvals for certain activities and bylaws to ensure that matters are dealt with fairly.

Local authorities and the public also come to the board to present appeals and other disputes. There is an expectation that all parties will be heard fully by a panel with specialized knowledge and that the board's decision will be fair and in accordance with legislation. In all situations the public and the local authorities expect their matters to be dealt with in a timely manner.

Our goal, therefore, is to meet the demands of these external users. The means to meet this goal is revisited annually to see where improvements can be made to the delivery of our services and to ensure the board's focus reflects the priorities of the government and our clients.

Therefore, the board considers it important to focus on the following activities and projects in 2007:

- Manage financial resources appropriately while at the same time ensuring client needs are met.
- Conduct hearings, render decisions and review local authorities' borrowing requests in a consistent and timely manner.
- Communicate with clients on the appeal process and approval process, how to apply or appeal and the role of the board.
- Identify and organize the board's publications to improve service to the general public through a partnership with Queen's Printer Publication Centre for single and secure access source to all government publications.
- Identify future workforce needs to implement a human resource plan to meet the future staffing and workload needs of the board. The human resource plan should address areas such as recruitment and retention for permanent employees, succession planning and employee development.
- Implement guidelines as they relate to visual identity, privacy, financial controls and records management.
- Ensure web site information is up to date and accurate. Information about the Saskatchewan Municipal Board is available at: http://www.smb.gov.sk.ca.

Administration

Administration is responsible for staffing, information services, purchasing, financial administration, communication initiatives, policy development and implementation for the board and its committees.

Management is to ensure the integrity of financial data reported by the board. This responsibility is fulfilled through preparation and presentation of financial information and other data in accordance with guidelines developed by Department of Finance, with exceptions specifically noted.

The Financial Administration Manual provides for internal accounting controls, policies and procedures. Employees exercise their best judgment to ensure the accurate reporting of activities and use of financial resources. Existing internal controls provide reasonable assurance assets are safeguarded and financial records are reliable for use in preparing financial information and maintaining accountability of assets.

Financial Overview

In 2005-06, Saskatchewan Municipal Board's budget of $1,071,000 was divided into three general areas: Administration/Local Government Committee, Planning Appeals and Assessment Appeals. Funding was distributed according to the figures shown in Figure 1 which indicates the actual and budget estimates for 2005-2006.

Revenue is derived from filing fees for appeals received from the general public, municipalities, and other agencies. A fee is also charged for authorizing and preparing debentures for local authorities. Figure 2 shows a breakdown of revenues received and deposited in the province's General Revenue Fund for the 2005-2006 fiscal year.

Asset Management and Protection

Personnel: Includes board members, out-of-scope staff and in-scope support staff. Emphasis was placed on educating and training personnel to increase productivity and effectiveness.

Electronic Hardware, Software and Data:
In April, 2005 the board entered into a partnership with the Information Technology Office to provide information technology infrastructure and support to our business needs. The service includes operating and managing information technology infrastructure (networks, servers, and desktop computers), ensuring data security, providing help desk services, developing information technology applications, procuring and distributing information technology hardware and software.

Statement of Expenditures

Subvote	Actual 2005-2006	Budget/ Estimate 2005-2006	Variance Over/(Under)
Administration/Local Government Committee			
Personal Services	547,232	560,000	(12,768)
Operating Expenses	186,778	152,000	34,778
Subtotal	734,010	712,000	22,010
Planning Appeals Committee			
Personal Services	72,183	88,000	(15,817)
Operating Expenses	5,364	6,000	(636)
Subtotal	77,547	94,000	(16,453)
Assessment Appeals Committee			
Personal Services	187,721	232,000	(44,279)
Operating Expenses	22,525	33,000	(10,475)
Subtotal	210,246	265,000	(54,754)
TOTAL	**1,021,803**	**1,071,000**	**(49,197)**

• Figure 1

Statement of Revenue

Description of Revenue	Actual 2005-2006	Budget/ Estimate 2005-2006
Filing Fees	12,975	62,000
Debenture Authorizations	26,190	25,000
Debenture Forms	2,078	1,000
TOTAL	**41,243**	**88,000**

• Figure 2

Local Government Committee

Major Activities

- **Approve Long-Term Borrowing including Debenture Issues**

  The purpose of approving long-term borrowing is to ensure financial stability of local authorities and compliance with various statutes. Investors and the public are provided with assurance that procedures and approvals comply with statutes and related policy.

  Actions include approving various forms of debt, preparing related bylaws and debentures.

- **Approve Local Improvements**

  The purpose of approving local improvements is to ensure financial stability and compliance with legislation for municipalities to undertake works or services that specially benefit particular lands. A portion or all of the cost of the benefiting work is charged (assessed) against the benefited land.

  Works and services which can be approved as local improvements are defined in *The Local Improvements Act, 1993*.

- **Approve investment of surplus funds, creation, use of reserve funds and sinking funds**

  The purpose of approving these financial transactions is to ensure municipal funds are securely invested and other funds are used appropriately.

  Committee objectives include security of investment and interest income maximization.

- **Approve sewer and water rates for towns, villages, rural and northern municipalities**

  The purpose of approving water and sewer rates, charges, tolls or rents as they relate to service (including discounts, additional amounts or percentages) is to ensure they are equitable for all users and sufficient to provide revenue to offset current water and sewer operation expense, debt repayment and future capital expenditure.

- **Provide Advisory Assistance**

  Provide local authorities with timely appropriate advice respecting all aspects of committee work.

Goals

Ensure financial stability for municipalities and security for their investors and the general public.

Approvals and Authorizations

Figures 3 to 12 illustrate ongoing approvals and authorizations of the Local Government Committee for 2006.

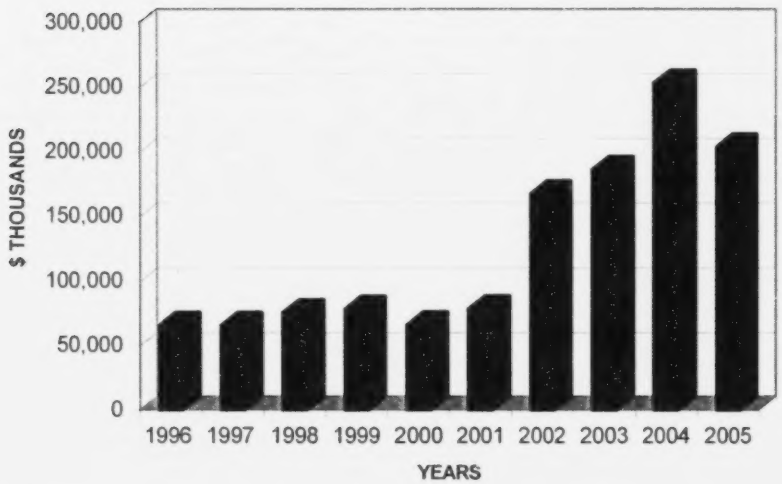
Local Authority Debt Overview

Summary of Outstanding Long Term Debt (excluding debentures) as of December 31, 2005 (Based on previous audited financial statements)

(In Thousands of Dollars)

YEAR	CITY	TOWN	VILLAGE	N.M.*	R.M.**	TOTAL	SCHOOL	GRAND TOTAL
1996	4,235	7,202	1,484	887	2,164	15,972	49,540	65,512
1997	3,726	9,698	1,739	771	2,533	18,467	47,116	65,583
1998(1)	10,164	11,517	1,958	2,277	3,875	29,791	45,714	75,505
1999(1)	8,252	14,011	2,755	1,896	3,936	30,850	47,375	78,225
2000(1)	9,378	12,967	1,419	1,506	4,035	29,305	36,648	65,953
2001(1)	10,770	11,984	1,514	2,404	4,095	30,767	47,848	78,615
2002(1)	91,926	15,738	1,610	1,443	3,543	114,260	53,186	167,446
2003(1)	104,547	15,252	1,461	342	3,270	124,872	61,472	186,344
2004(1)	156,257	17,374	1,592	308	6,048	181,579	71,601	253,180
2005(1)	124,314	***0	***0	1,020	3,761	129,095	74,542	203,637

* Refers to Northern Municipalities.
** Refers to Rural Municipalities.
*** Information is not available for 2005.
(1) Includes lease obligations for cities not previously recorded.



• Figure 3

Local Authority Debt Overview

Loan, Debenture and Agreement Authorizations

LOCAL AUTHORITY		AMOUNT	NUMBER
LOANS			
Rural Municipalities	$	1,206,102	6
School Divisions		47,672,375	9
Towns		13,460,798	19
Villages		2,700,650	8
Subtotal	$	65,039,925	42
DEBENTURES			
Schools	$	8,081,783	2
Towns		4,620,000	7
Villages		735,500	3
Subtotal	$	13,437,283	12
AGREEMENTS			
Towns	$	157,377	1
Villages		47,444	1
Subtotal	$	204,821	2
TOTAL	$	78,682,029	56

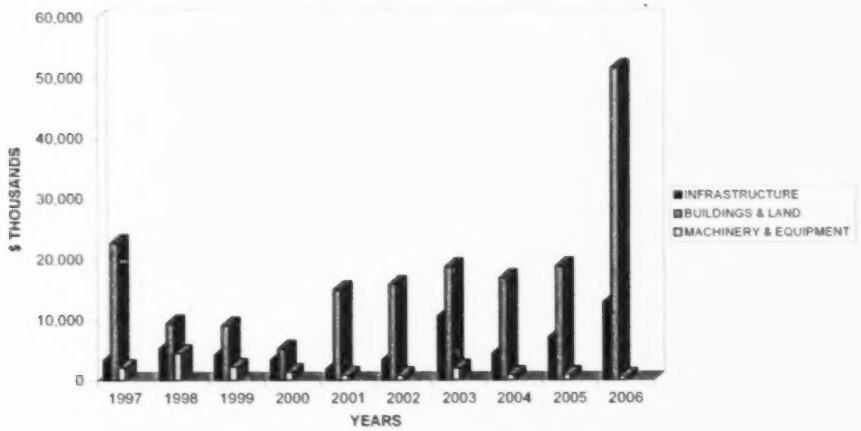
• Figure 4

Local Authority Historical Overview

Purpose for Borrowing by Way of Loans

(In Thousands of Dollars)

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
INFRASTRUCTURE										
Bridges	0	0	0	0	0	0	0	100	0	0
Curbs, Gutters, Sidewalks	34	0	651	279	0	155	450	0	40	155
Dams & Reservoirs	0	95	0	0	0	397	0	0	0	254
Pavement	1,557	284	1,964	698	1,089	570	1,307	2,298	1,305	2,127
Sewage Treatment, Lagoon	4	1,529	145	182	125	1,027	92	335	943	1,250
Street Lighting	0	0	0	21	0	0	0	0	0	0
Water Facilities	1,547	2,059	1,113	2,114	598	1,184	8,741	1,442	3,838	8,739
Irrigation Projects	0	0	0	0	0	0	0	0	0	0
Park Systems	0	0	0	0	0	0	0	0	730	0
Other	231	1,288	377	122	40	69	0	300	250	400
Total	3,373	5,255	4,250	3,416	1,852	3,402	10,590	4,475	7,106	12,925
BUILDINGS & LAND										
Offices	69	595	15	425	420	652	0	12	182	270
Hospitals, Clinics	157	692	30	290	0	50	0	100	135	2,300
Recreation & Culture	125	2,608	1,922	1,070	1,025	594	686	4,789	2,137	800
Schools	20,912	5,092	7,044	3,101	13,458	14,334	17,018	11,615	15,956	47,672
Fire Stations	0	0	11	180	0	132	365	210	0	0
Residential Housing	592	0	0	31	75	60	300	0	60	0
Land	830	424	45	45	0	38	346	200	358	508
Total	22,685	9,411	9,067	5,142	14,978	15,860	18,715	16,926	18,828	51,550
MACHINERY & EQUIPMENT										
Computers	463	30	0	0	0	0	39	0	0	44
Protective	0	81	481	235	131	15	79	56	0	210
Transportation	873	499	978	1,067	531	762	1,893	828	855	238
Other	753	3,880	784	70	165	0	6	10	33	72
Total	2,089	4,490	2,243	1,372	827	777	2,017	894	888	564



• Figure 5

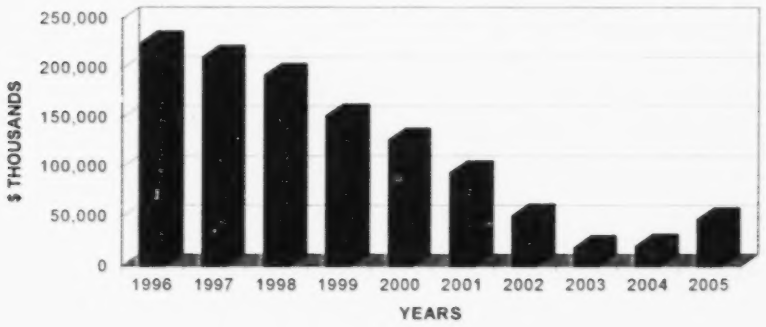
Local Authority Debt Overview

Summary of Outstanding Debenture Debt
as of December 31, 2005 (Based on previous audited financial statements)

(In Thousands of Dollars)

YEAR	CITY	TOWN	VILLAGE	N.M.*	R.M.**	TOTAL	SCHOOL	GRAND TOTAL
1996	154,608	10,945	1,105	1,083	0	167,741	57,399	225,140
1997	157,811	9,122	858	961	0	168,752	42,115	210,867
1998	156,290	9,222	717	686	0	166,915	25,911	192,826
1999	122,458	10,325	921	634	0	134,338	17,245	151,583
2000	102,198	11,126	1,539	1,359	0	116,222	10,925	127,147
2001	75,264	10,721	1,443	0	125	87,553	6,788	94,341
2002	38,662	5,730	1,601	0	434	46,427	4,344	50,771
2003	3,197	10,755	2,344	0	267	16,563	2,105	18,668
2004	2,024	12,702	2,829	772	554	18,881	1,214	20,095
2005	46,079	***0	***0	0	487	46,566	713	47,279

* Refers to Northern Municipalities
** Refers to Rural Municipalities
*** Information is not available for 2005



• Figure 6

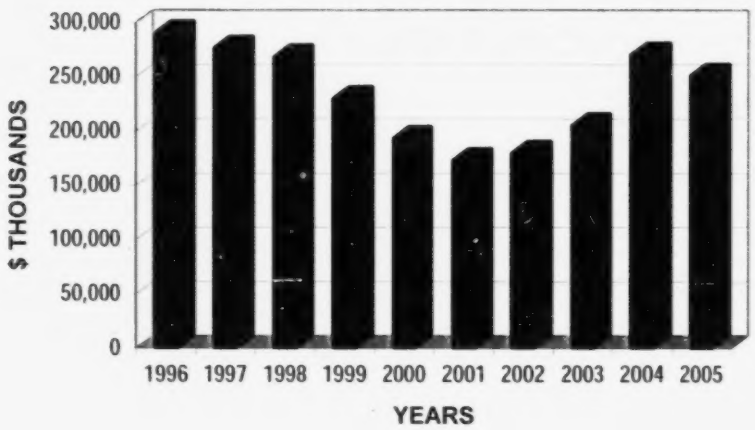
Local Authority Debt Overview

Summary of Outstanding Debenture and Loan Debt
as of December 31, 2005 (Based on previous audited financial statements)

(In Thousands of Dollars)

YEAR	CITY	TOWN	VILLAGE	N.M.*	R.M.**	TOTAL	SCHOOL	GRAND TOTAL
1996	158,843	18,147	2,589	1,970	2,164	183,713	106,939	290,652
1997	161,537	18,820	2,597	1,732	2,533	187,219	89,231	276,450
1998	166,454	20,739	2,675	2,963	3,875	196,706	71,625	268,331
1999	130,710	24,336	3,676	2,530	3,936	165,188	64,620	229,808
2000	111,576	24,093	2,958	2,865	4,035	145,527	47,573	193,100
2001	86,034	22,705	2,957	2,404	4,220	118,320	54,636	172,956
2002	91,926	21,468	3,212	1,443	3,976	122,025	57,530	179,555
2003	107,744	26,007	3,805	342	3,537	141,435	63,577	205,012
2004	158,281	30,076	4,421	1,040	3,537	197,355	72,815	270,170
2005	170,393	***0	***0	1,020	4,248	175,661	75,255	250,916

* Refers to Northern Municipalities
** Refers to Rural Municipalities
*** Information is not available for 2005



• Figure 7

Local Authority Debt Overview

Annual Debentures Issued 1997 - 2006

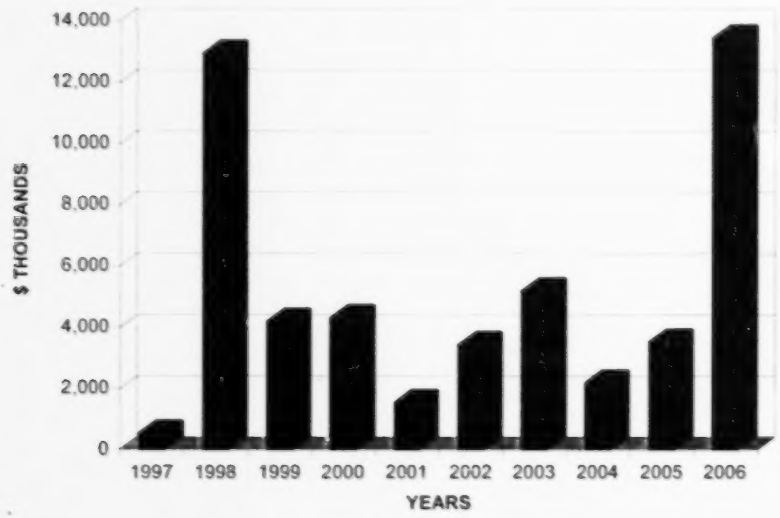
(In Thousands of Dollars)

YEAR	*CITIES		TOWNS		VILLAGES		SCHOOL DIVISIONS		**R.M.		TOTALS	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
1997	1	116	2	410	0	0	0	0	0	0	3	526
1998	1	10,000	6	2,334	2	103	1	491	0	0	10	12,928
1999			9	3,830	3	341	0	0	0	0	12	4,171
2000			7	2,801	8	1,349	0	0	1	140	16	4,290
2001			7	1,520	0	0	0	0	0	0	7	1,520
2002			7	1,665	8	1,584	0	0	1	165	16	3,414
2003			7	5,168	0	0	0	0	0	0	7	5,168
2004			3	1,295	3	865	0	0	0	0	6	2,160
2005			5	2,978	2	528	0	0	0	0	7	3,506
2006			7	4,620	3	736	2	8,082	0	0	12	13,438

No. Number of issues

* Does not include Lloydminster. As of 1999 cities no longer require board approval for debenture issues.

** Rural Municipalities



• Figure 8

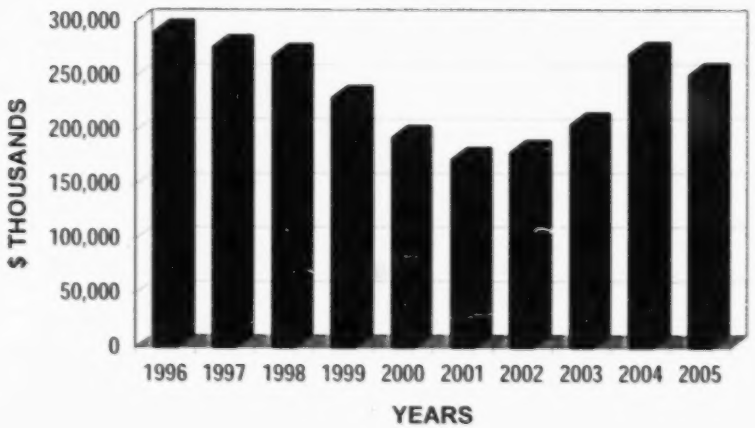
Local Authority Debt Overview

Summary of Outstanding Debenture and Loan Debt
as of December 31, 2005 (Based on previous audited financial statements)

(In Thousands of Dollars)

YEAR	CITY	TOWN	VILLAGE	N.M.*	R.M.**	TOTAL	SCHOOL	GRAND TOTAL
1996	158,843	18,147	2,589	1,970	2,164	183,713	106,939	290,652
1997	161,537	18,820	2,597	1,732	2,533	187,219	89,231	276,450
1998	166,454	20,739	2,675	2,963	3,875	196,706	71,625	268,331
1999	130,710	24,336	3,676	2,530	3,936	165,188	64,620	229,808
2000	111,576	24,093	2,958	2,865	4,035	145,527	47,573	193,100
2001	86,034	22,705	2,957	2,404	4,220	118,320	54,636	172,956
2002	91,926	21,468	3,212	1,443	3,976	122,025	57,530	179,555
2003	107,744	26,007	3,805	342	3,537	141,435	63,577	205,012
2004	158,281	30,076	4,421	1,040	3,537	197,355	72,815	270,170
2005	170,393	***0	***0	1,020	4,248	175,661	75,255	250,916

* Refers to Northern Municipalities
** Refers to Rural Municipalities
*** Information is not available for 2005



• Figure 7

Local Authority Debt Overview

Annual Debentures Issued 1997 - 2006

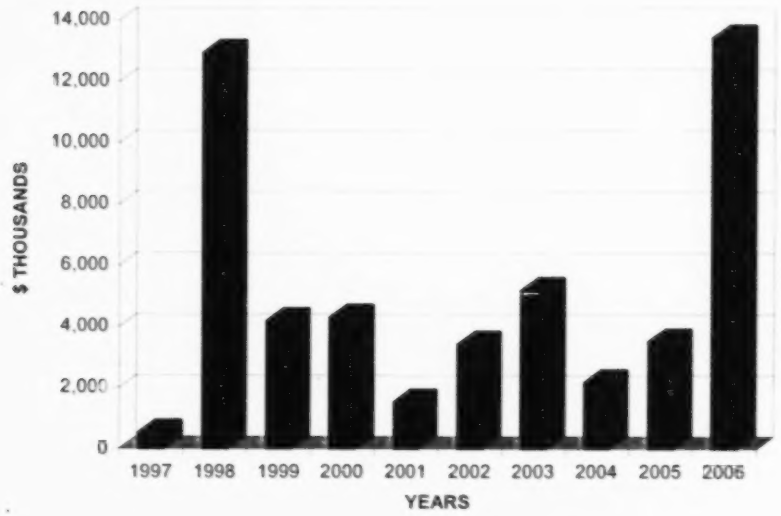
(In Thousands of Dollars)

YEAR	*CITIES		TOWNS		VILLAGES		SCHOOL DIVISIONS		**R.M.		TOTALS	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
1997	1	116	2	410	0	0	0	0	0	0	3	526
1998	1	10,000	6	2,334	2	103	1	491	0	0	10	12,928
1999			9	3,830	3	341	0	0	0	0	12	4,171
2000			7	2,801	8	1,349	0	0	1	140	16	4,290
2001			7	1,520	0	0	0	0	0	0	7	1,520
2002			7	1,665	8	1,584	0	0	1	165	16	3,414
2003			7	5,168	0	0	0	0	0	0	7	5,168
2004			3	1,295	3	865	0	0	0	0	6	2,160
2005			5	2,978	2	528	0	0	0	0	7	3,506
2006			7	4,620	3	736	2	8,082	0	0	12	13,438

No. Number of issues

* Does not include Lloydminster. As of 1999 cities no longer require board approval for debenture issues.

** Rural Municipalities



• Figure 8

Local Authority Debt Overview

Debentures Signed and Sealed in 2006

LOCAL AUTHORITY	NUMBER OF ISSUES	TOTAL FACE VALUE	AVERAGE MONEY COST
Towns	5	$ 1,735,321	5.05%
Villages	3	555,500	4.93%
School Divisions	2	8,081,783	5.00%
TOTAL	10	$ 10,372,604	

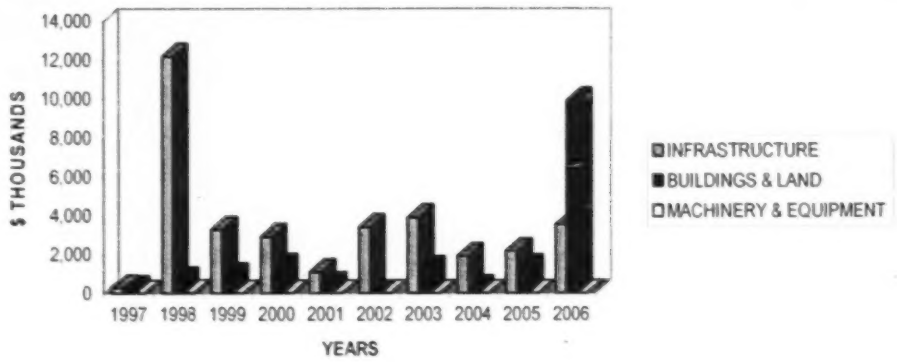
• Figure 9

Local Authority Historical Overview

Purpose for Borrowing by Way of Debentures

(In Thousands of Dollars)

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
INFRASTRUCTURE										
Curbs, Gutters, Sidewalks	116	133	0	160	93	19	900	0	0	75
Dams & Reservoirs	0	0	500	0	0	0	0	1,000	0	0
Pavement	160	133	0	194	293	19	918	0	0	75
Sewage Treatment, Lagoon	0	10,500	158	0	345	786	1,000	130	1,639	250
Water Facilities	0	1,236	2,326	1,969	245	2,425	1,100	705	528	3,141
Sanitary sewers, lift stations	0	200	298	589	119	0	0	75	0	0
Other	0	0	0	0	0	166	0	0	0	0
Total	276	12,202	3,282	2,912	1,095	3,415	3,918	1,910	2,167	3,541
BUILDINGS & LAND										
Offices	0	0	125	440	225	0	0	250	0	0
Hospitals, Clinics	0	0	0	200	200	0	0	0	325	0
Recreation & Culture	0	200	475	540	0	0	1,250	0	1,014	1,400
Schools	0	491	0	0	0	0	0	0	0	8,082
Garages	0	0	0	0	0	0	0	0	0	0
Land	0	0	290	59	0	0	0	0	0	140
Other	250	0	0	139	0	0	0	0	0	275
Total	250	691	890	1,378	425	0	1,250	250	1,339	9,897
MACHINERY & EQUIPMENT										
Protective	0	0	0	0	0	0	0	0	0	0
Other	0	35	0	0	0	0	0	0	0	0
Total	0	35	0	0	0	0	0	0	0	0



• Figure 10

Local Authority Overview of Local Improvements

Local Improvement Projects Approved in 2006

PROPOSED WORK AND ESTIMATED COST				
LOCAL AUTHORITY	NUMBER OF PROJECTS	WATER/SEWER MAINS	SURFACE WORKS	TOTAL
CITIES	10	$ 1,341,345	$ 4,455,469	$ 5,796,814
TOWNS	18	765,313	6,367,881	7,133,194
VILLAGES	4	1,611,800	755,344	2,367,144
TOTAL	32	$ 3,718,458	$ 11,578,694	$ 15,297,152

Local improvement hearings held in 2006 pursuant to Section 5(1)(c) of *The Local Improvements Act, 1993*

Cities: 2 Towns: 2

• Figure 11

Local Authority Approval Overview

Number of Miscellaneous Approvals Issued in 2006

SEWER AND WATER RATES			
Northern Hamlets and Settlements: 1	Towns: 71	Villages: 68	Rural Municipalities: 31
ESTABLISH DEBT LIMIT			
	Cities: 2		
GUARANTEE REPAYMENT OF LOAN			
	Rural Municipalities: 1		

• Figure 12

Planning Appeals Committee

Major Activities

- **Planning and Development Appeals**

  Hear and determine appeals relating to municipal planning and development and the subdivision of land.

  Appeals normally arise from a decision of a development appeals board or an authorized subdivision approving authority.

- **Appeal Hearings**

  Appeal hearings are usually based on the record of the local board.

- **Appeal Decisions**

  Written decisions, with reasons, are issued based on arguments presented at the hearing.

- **Provide Advisory Assistance**

  Provide factual information to the public on the processes of appeal.

Goals

- Hear appeals within three months of receipt of a notice to appeal.
- Render decisions within three months of the date of hearing an appeal.
- Provide an information base for the general public regarding the appeal process, and policies and procedures of the committee.
- As an interested party, analyze and respond to Government Relations' requests regarding legislation.

Impact & Accomplishments

- The committee strives for the shortest turnaround time possible on matters before it.
- Through consistency of decisions, the committee provides the general public with a better understanding of requirements when rendering decisions on planning and development appeals.

Caseload Activities

In 2006, twelve new appeals were received. Nine appeals were heard which includes three cities, two towns and one resort village from the previous year.

Figure 13 shows an analysis of the decisions rendered by the committee:

Decision Activities

	Cities	Towns	Villages	*RMs	Total
Denied	4	0	0	0	4
Granted	1	3	1	0	5
Withdrawn	0	1	1	0	2
Appeals Scheduled and Not Heard	1	0	1	1	3
Appeals To Be Heard (Not Yet Scheduled)	0	0	0	1	1
Decisions Pending (Heard But Not Decided)	0	0	0	3	3
Total	6	4	3	5	18

* Rural Municipalities

• Figure 13

Municipal Boundary Committee

Major Activities

- **Municipal Boundary Alteration Applications**

  The committee is composed of full-time members of the Saskatchewan Municipal Board and part-time members representing the Saskatchewan Urban Municipalities Association (SUMA) and the Saskatchewan Association of Rural Municipalities (SARM).

  Review applications for the alteration of municipal boundaries or the amalgamation of municipalities.

  A request for review of boundary applications normally arises when affected municipalities are not in agreement as to the proposed boundary alterations or amalgamation.

- **Public Hearings**

  A public hearing, when required, is conducted within the applicant municipality.

- **Mediation**

  Mediation between affected municipalities may occur whenever possible.

- **Provide Advisory Assistance**

  Provide factual information to the public on the process to apply.

Goals

- Hear and decide applications within four months after receipt of same.
- Provide an information base for municipalities and the general public regarding the application process, and policies and procedures of the committee.

Impact & Accomplishments

- Mediation facilitates communication between affected municipalities.
- Affected municipalities have an information base as well as a clearer understanding of what is required at the public hearing.
- Providing knowledge of hearing procedural process and consistent decision making to affected municipalities leads to a satisfactory outcome.

Caseload Activities

One application was received in 2006. The application is still under consideration. One decision was rendered from 2005.

Fire Prevention Appeals Committee

Major Activities

- Hear and determine appeals and matters concerning fire prevention.

  Appeals arise from orders issued by a fire inspector or fire commissioner or certificate for costs incurred in carrying out an order respecting fire prevention and safety.

- **Appeal Hearings**

  Appeal hearings are usually based on the record of the local board. They are held as required in Regina or Saskatoon.

- **Appeal Decisions**

  Written decisions, with reasons, are issued based on arguments presented at the hearing.

Goals

- Hear appeals within three months of receipt of a notice to appeal.
- Render decisions within three months of the date of hearing an appeal.
- Provide factual information to the public on the process of fire prevention appeals.
- Establish a consistent base for the decision making process.

Impact & Accomplishments

- The committee strives for the shortest turnaround time possible on matters before it.
- Through consistency of decisions, the committee provides the general public with a better understanding of requirements when rendering decisions.

Caseload Activities

There was one appeal received and one decision rendered.

Assessment Appeals Committee

Major Activities

- **Assessment Appeals**

  Hear and determine assessment appeals pertaining to the assessed values of real property; local improvement assessments; the tax exempt status of a property; and conservation and development area authority assessments.

  Appeals usually arise from decisions of local boards of revision.

- **Appeal Hearings**

  Appeal hearings are based upon the record of the local boards of revision and are held throughout the province.

- **Direct Appeals Hearings**

  Hearings for direct appeals are conducted, as required, with respect to industrial or commercial properties exceeding $1,000,000 in assessed value where the appellant, the board of revision, and the municipality agrees to proceed in this manner.

  Direct appeals hearings are also conducted, as required, where an application for leave to consolidate appeals has been granted.

- **Pre-hearing Conferences**

  Pre-hearing conferences are conducted, as required, to determine the necessity of subpoenas and to clarify issues to be determined by the committee.

- **Appeal Decisions**

  Written decisions are issued, with reasons, based upon arguments presented at the hearing regarding perceived errors by boards of revision, or in the case of direct appeals, based upon evidence and argument.

- **Stated Cases**

  Any person affected by a decision of the committee may appeal to the Saskatchewan Court of Appeal on a leave to appeal basis. Also, cases may be stated to the Saskatchewan Court of Appeal at the initiative of the committee. The question must be one of law or jurisdiction.

- **Other Matters**

  The committee may consider and make recommendations on matters referred to it by the Minister.

  Case law that impacts on assessment issues is monitored.

  Recommendations are provided regarding proposed legislative amendments.

- **Provide Advisory Assistance**

  Provide advice and guidance to the public and other client groups regarding the appeal process and related assessment matters.

Goals

- Hear appeals within a reasonable time of receipt of a notice of appeal.
- Render decisions within six months of the date of a hearing where caseload allows.
- Provide an information base for the general public regarding the appeal process, and policies and procedures of the committee.
- Maintain an efficient appeal tracking system.
- Enforce procedural requirements.

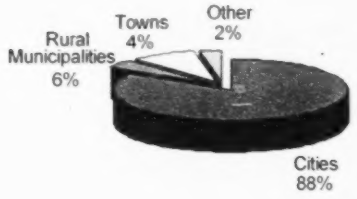
Impact & Accomplishments

- Update of tracking system and the adoption of electronic calendars for internal reference continues to improve the administration of files and related impact on clients.

Assessment Appeals Committee

Assessment Appeals Committee Caseload Overview

Appeals received in 2006: 168



• Figure 14

* Other – Includes villages, resort villages, conservation and development area authorities, and northern municipalities

Caseload Activities

Scheduled for Hearing	25
Decisions Pending (Heard but not decided)	49
To Be Heard (Not yet scheduled)	106
Withdrawn	16
Total Activities	196*

*These activities include 37 appeals lodged prior to 2006.

Decision Activities

Denied	Granted	Total Issued
140	145	285**

** The majority of these decisions pertain to appeals lodged prior to 2006.

Board of Revenue Commissioners

Mandate

The Board of Revenue Commissioners is established pursuant to Section 13(1) of *The Revenue and Financial Services Act*. The Act appoints full-time members of the Saskatchewan Municipal Board as members of the Board of Revenue Commissioners.

Any write-off or cancellation of monies owing to the Crown is subject to approval of the Board of Revenue Commissioners as delegated by Treasury Board. The board has the power to hear and determine appeals respecting taxes imposed or assessed pursuant to and by virtue of any taxing act. Parties to the appeal may further appeal any decision of the board to the Court of Queen's Bench.

The operating and staffing costs associated with this board are absorbed within the Saskatchewan Municipal Board's budget.

Minister in charge is the Minister of Finance.

Legislation

The Corporation Capital Tax Act
The Crown Minerals Act
The Provincial Sales Tax Act
The Fire Prevention Act, 1992
The Freehold Oil and Gas Production Tax Act
The Fuel Tax Act, 2000
The Liquor Consumption Tax Act
The Mineral Taxation Act, 1983
The Revenue and Financial Services Act
The Tobacco Tax Act, 1998

The board has authority to approve or determine matters under eight other Acts. However, appeals pursuant to these Acts are not often received.

Board of Revenue Commissioners Caseload Overview

Caseload Activities

Appeals received in 2006: 33

Heard	*7
To be Heard	**32
Withdrawn	17

Notes:

* Heard seven appeals with four decisions pending.
** Includes appeals from 2001 to 2006.

Decision Activities

Denied	Granted	No Jurisdiction	Total Issued
3	0	0	3

Cancellations and Write-offs

There were 4 cancellations and 23 write-offs approved in 2006.

• Figure 15